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State of Florida



Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

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-M-E-M-O-R-A-N-D-U-M- COMMISSION CLERK

**DATE:** June 14, 2005

**TO:** Kay B. Flynn, Chief of Records, Division of the Commission Clerk & Administrative Services

**FROM:** Cheryl A. Johnson, Regulatory Analyst IV, Division of Economic Regulation

**RE:** Docket No. 030123-WS - Application for transfer of Majority Organizational Control to Grenelefe Resorts, LLC., and name change

Please add the attached documents to Docket file 030123-WS.

- DMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- MMS \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SEC   1
- OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

ORIGINAL

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REPLY TO ALTAMONTE SPRINGS

MARTIN S. FRIEDMAN, P.A.  
VALERIE L. LORD

June 8, 2005

Ms. Cheryl Johnson  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

05 JUN 14 11:16  
COMMUNICATIONS

Re: Docket No. 030123-WS; Application for Transfer of Majority Organizational Control to Grenelefe Resorts, LLC, and Name Change  
Our File No.: 37058.02

Dear Cheryl:

As I previously advised you, Grenelefe Resort Utility, Inc. had been working diligently to modify its bookkeeping system, so that the utility records could be kept in accordance with the NARUC Uniform System of Accounts. After an extended effort, it has been determined that the current bookkeeping system cannot accommodate NARUC Account Numbers.

Therefore, the Grenelefe Resort Utility, Inc. will be providing information on a monthly basis to Bob Nixon's Accounting Firm who will undertake the obligation to book transactions in accordance with the NARUC Uniform System of Accounts. The Utility within the next thirty (30) days will be forwarding Bob Nixon the transaction information for January through May 2005, and once Mr. Nixon has accomplished recording those transactions in accordance with NARUC, we will advise you accordingly.

Thank you again for your continued patience in this regard.

I am also in receipt of the Notice of Preliminary Hearing in the Sports Shinko bankruptcy proceeding in Tampa. This hearing is in the Sports Shinko original bankruptcy proceeding from which the Grenelefe Resort Utility was purchased. The Public Service Commission will, no doubt, continue to receive filings regarding the bankruptcy proceeding

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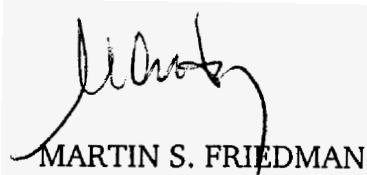
Ms. Cheryl Johnson  
Florida Public Service Commission  
June 8, 2005  
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since Sports Shinko does still owe the Commission outstanding regulatory assessment fees. Please make sure that no reference is made in Commission documents to this bankruptcy proceeding having any relationship to the current certificated utility, Grenelefe Resort Utility, Inc.

Should you or other members of the Staff have any questions regarding this matter, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/tlc

cc: Mr. Javier Cintron  
Mr. Harold Cohen  
Mr. Robert C. Nixon, CPA

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